

## Statement of Financing

### FINANCING

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ID #	Question	Answer	Discussion	Source
FIN-1	Has all data call information furnished by the entity been adequately reflected in the statement?	?		
FIN-2	Do amounts reflected on all lines reasonably represent the entity's expectations?	?		
FIN-3	Does Line 1 (Obligations Incurred) include amounts for new orders placed, contracts awarded, services received, undelivered orders, and expended authority that require payment during the same or future period?	?		DoD FMR 6B, Ch 8, p. 9
FIN-4	Does Line 2 (Less: Spending Authority from Offsetting Collections and Obligation Adjustments) include budget authority that was recovered during the current year due to a reduction in a prior year unpaid delivered or undelivered order obligation?	?		DoD FMR 6B, Ch 8, p. 9
FIN-5	Is the change in unfilled customer orders from the beginning of the period to the end of the period deducted from obligations incurred?	Yes	Automated. Accomplished by DDRS preformatted report mappings, SBR	DoD FMR 6B, Ch 8, p. 9
FIN-6	Does Line 6 (Donations and Forfeiture of Property) include "other than cash" amounts for donated revenue?	?		DoD FMR 6B, Ch 8, p. 10
FIN-7	Does Line 7 (Transfers in/out without reimbursement) include transfers in/out of inventory, PP&E, other assets, Defense WCF cash transfers and rollup of disbursements and collections to component level, and funded and unfunded liabilities?	?		DoD FMR 6B, Ch 8, p. 10

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FIN-8	Does Line 12.A. (Undelivered Orders) show net increases in undelivered orders and upward adjustments of prior year undelivered orders as a reduction of net obligations?	?		DoD FMR 6B, Ch 8, p. 11
FIN-9	Does Line 12.B. (Unfilled Customer Orders) show the net decreases in unfilled customer orders as reduction to net obligations?	?		DoD FMR 6B, Ch 8, p. 11
FIN-10	Does Line 14 (Budgetary offsetting collections and receipts that do not affect net cost of operations) include accrued interest from US Treasury securities held by special/trust funds and the nonbudgetary portion of other nonexchange revenue?	?		DoD FMR 6B, Ch 8, p. 11-12
FIN-11	Does Line 16.B. (Other resources or adjustments to net obligated resources that do not affect net cost of operations, Other) include non-cash recoveries of prior year obligations?	?		DoD FMR 6B, Ch 8, p. 13
FIN-12	Are credit subsidy reestimates reflected as liabilities covered by budgetary resources, since the budget authority to fund the reestimates is permanent and indefinite?	?		DoD FMR 6B, Ch 8, p. 14
FIN-13	Does Line 23 (Other) include the unfunded expense related to the increase in the amount of FECA liability billed to agencies by the Department of Labor for FECA payments that were made on the agencies' behalf?	?		DoD FMR 6B, Ch 8, p. 14
FIN-14	Does Line 23 (Other) include the actuarial present value of future FECA benefits provided to Federal employees or their beneficiaries as a result of work-related deaths, disability or occupational disease?	?		DoD FMR 6B, Ch 8, p. 14

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FIN-15	Are gains and losses as a result of the revaluation of assets included on Line 26 (Revaluation of Assets and Liabilities)?	?		DoD FMR 6B, Ch 8, p. 15
FIN-16	Is the budgetary information used to calculate net obligations <sup>106</sup> in the “Resources Used to Finance Activities” section of the Consolidated Statement of Financing, presented on a combined basis <sup>107</sup> to enable agreement with similar amounts reported on the Statement of Budgetary Resources?	Yes	Automated. Accomplished by DDRS preformatted report mappings, SOF.	OMB Bulletin 01-09, p. 6, section 1.8 & p. 46, section 7.1
FIN-17	Does the amount reported as “obligations incurred” equal the obligations incurred <sup>108</sup> line item as reported on the Statement of Budgetary Resources, and does this include all budget accounts, including nonbudgetary financing accounts?	Yes	Automated. Accomplished by DDRS Reconciliations, Standard # 18.	OMB Bulletin 01-09, p. 47, section 7.3
FIN-18	Does the line item “less: spending authority from offsetting collections and recoveries” agree with the spending authority from offsetting collections and recoveries as reported on the Statement of Budgetary Resources, and does this include all budget accounts, including nonbudgetary financing accounts?	Yes	Automated. Accomplished by DDRS Reconciliations, Standard # 3.	(OMB Bulletin 01-09, p. 47, section 7.3)
FIN-19	Is “Obligations net of offsetting collections and recoveries” equal to the difference between “obligations incurred” and “spending authority from offsetting collections and recoveries?”	Yes	Automated. Accomplished by DDRS preformatted report mappings, SOF.	OMB Bulletin 01-09, p. 48, section 7.3
FIN-20	Does the amount reported as “less: offsetting receipts” equal the offsetting receipts <sup>111</sup> line item as reported on the Statement of Budgetary Resources?	Yes	Automated. Accomplished by DDRS Reconciliations, Standard # 9.	OMB Bulletin 01-09, p. 48, section 7.3

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FIN-21	Do “net obligations” <sup>112</sup> equal the difference between “obligations net of offsetting collections and recoveries” and “offsetting receipts?”	Yes	Automated. Accomplished by DDRS preformatted reports, SOF.	OMB Bulletin 01-09, p. 48, section 7.3
FIN-22	Does the entity’s Statement of Financing include other nonbudgetary resources used to finance activities, and do the line item amounts as reported on the Statement of Financing equal the following corresponding line item amounts reported as “other financing sources” on the Statement of Changes in Net Position? a. donations and forfeitures of property b. transfers in/out without reimbursement c. imputed financing from costs absorbed by others d. other	Yes	Automated. Accomplished by DDRS Reconciliations, # 8, 10, 11, 12.	OMB Bulletin 01-09, p. 48, section 7.3
FIN-23	Is “total resources used to finance activities” equal to the sum of net obligations and net other (nonbudgetary) resources used to finance activities?	Yes	Automated. Accomplished by DDRS preformatted reports, SOF.	OMB Bulletin 01-09, p. 46, section 7.2
FIN-24	Does the line item, “resources that fund expenses recognized in prior periods,” reflect the obligation of resources that were part of the net cost of operations in a prior period?	?		OMB Bulletin 01-09, p. 48, section 7.4
FIN-25	Do the line items included under “budgetary offsetting collections and receipts that do not affect net cost of operations” reflect offsetting collections and receipts that are not reported as exchange revenue in the Statement of Net Cost?	?		OMB Bulletin 01-09, pp. 48 & 49, section 7.4
FIN-26	Does the line item, “resources that finance the acquisition of assets,” reflect budgetary resources obligated that are not expenses as reported on the Statement of Net Cost?	?		OMB Bulletin 01-09, p. 49, section 7.4

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FIN-27	Does the agency include under the line item, "Other resources or adjustments to net obligated resources that do not affect net cost of operations," activities not otherwise classified under the line items in this section of the Statement of Financing?	?		(OMB Bulletin 01-09, p. 49, section 7.4)
FIN-28	Does the line item, "total resources used to finance the net cost of operations," consist of the difference between the line items "total resources used to finance activities" and "total resources used to finance items not part of the net cost of operations?"	Yes	Automated. Accomplished by DDRS preformatted reports, SOF.	OMB Bulletin 01-09, p. 46, section 7.2 & p. 48, section 7.4
FIN-29	Does the line item, "increase in annual leave liability," include the expense related to the increase in annual leave liability for which the budgetary resources will be provided in a subsequent period?	?		OMB Bulletin 01-09, p. 50, section 7.5
FIN-30	Does the line item, "increase in environmental and disposal liability," include the expense related to the increase in environmental and disposal liability for which the budgetary resources will be provided in a subsequent period?	?		(OMB Bulletin 01-09, p. 50, section 7.5)
FIN-31	Does the line item "upward/downward reestimates of credit subsidy expense (+/-)," include the expense recognized as a result of an upward(+) or downward(-) reestimate of credit program subsidy cost for which budgetary resources (or obligations) will be provided (or incurred) in a subsequent period?	?		OMB Bulletin 01-09, p. 50, section 7.5
FIN-32	Does the line item, "increase in exchange revenue Receivable from the public," include exchange revenue Recognized as a component of the net cost of operations for the period?	?		OMB Bulletin 01-09, p. 50, section 7.5

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FIN-33	Does the entity report as “other” under the section “Components Requiring or Generating Resources in Future Periods,” all other expenses and exchange revenue not specifically mentioned in the preceding questions that do not require or generate resources in the current period but will do so in a subsequent period?	?		OMB Bulletin 01-09, p. 50, section 7.5
FIN-34	Does the line item, “depreciation and amortization,” reflect the current period usage of assets or amortization of liabilities for which budgetary resources were obligated in a prior period?	?		OMB Bulletin 01-09, p. 50, section 7.6
FIN-35	Does the entity report as “other” under the section “components not requiring or generating resources,” all other expenses <sup>126</sup> and exchange revenue not specifically mentioned in the preceding questions that will not require or generate resources in the current or future periods?	?		OMB Bulletin 01-09, p. 50, section 7.5
FIN-36	Does the sum of the line items “total resources used to finance net cost of operations” and “total components of net cost of operations that will not require or generate resources in the current period” agree with the net cost of operations as reported in the Statement of Net Cost as well as the Statement of Changes in Net Position?	Yes	Automated. Accomplished by DDRS Reconciliations, Standard, # 5.	OMB Bulletin 01-09, p. 51, section 7.7
FIN-37	When the child entity reports material allocation transfers in its Statement of Net Cost, do both the parent and the child report a reconciling item on their respective Statements of Financing?	?		OMB Bulletin 01-09, p. 95, section 9.36

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FIN-38	Do both parent and child entities provide a general description of the funds transferred or received, including the nature and purpose of the transfer and any additional details deemed necessary?	?		OMB Bulletin 01-09, p. 95, section 9.36